

1939

Annual Report of the City of Ellsworth Maine, Incorporated 1869, for the Year Ended December 31, 1939

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Annual Report
of the
City of Ellsworth
Maine

Incorporated 1869



For the year ended December 31

1939

To the Citizens of Ellsworth:—

This report of the activities of the City Government for the fiscal year 1939 will be ready for distribution prior to the annual city election in March 1940. Completion of this work has been made possible by ending the fiscal year on December 31, 1939, one month earlier than usual. Arrangements were made with the State Department of Audit in August of 1939 to have their representatives audit the city books the first of January. This has been accomplished and their report has been returned.

We are including as a part of the City Report only a portion of the report of the auditors. The full report of the audit is available at the city offices for inspection at any time. Much of their report is comprised of material in support of the comparative balance sheet, the treasurer's report, the comparative financial statement and the summary of overdrafts and unexpended balances. We have included the above reports of the audit, and have condensed, for the purpose of easy reading, their report on the outstanding taxes and tax liens. It is believed that a better understanding of the operations of the city and the financial standing of the city will result from the elimination of this supporting evidence that their figures are correct.

We realize that this report represents a wide departure from the reports to which you have been accustomed in the past. We have presented the material in a different form and in a different manner. This change has been made in an attempt to make a more easily understood report than one that is purely statistical. Figures cannot show the actual work that has been accomplished, nor can a long list of unclassified expenditures.

The activities of the City Government fall into certain natural groups—Administrative, Protection of Persons and Property, Public Works, Public Welfare, Public Health and Financial. Therefore this report has been divided under the above headings, an account of the activities of each department has been written and a summary of the expenditures and income of the department included with the account of the department activities. These departmental financial statements show the general purposes for which the money was expended and the source of the income.

Due to the rapidly increasing participation of the State and Federal Government in the affairs of the City some space was given to the explanation of these "aids to local government" and the effect upon the City of Ellsworth. This is particularly evident in the Department of Public Works and the Department of Public Welfare.

The responsibility for this form of your city report rests squarely upon the shoulders of the City Manager; the City Council should be held blameless in this respect. For this reason there is a removable page in the back of this booklet. The City Manager invites you to tear out this page after reading the report, note upon back of it your criticism, either of the report or of the manner in which the business of your city has been conducted, during the past year, and mail or bring it to the city managers office. *You may be assured that it will receive careful attention, and constructive criticism will be welcomed.*

ANNUAL REPORT 1939

CITY OF ELLSWORTH, MAINE

1939

GOVERNING BOARDS AND COMMITTEES

CITY COUNCIL

ROGER L. HIGGINS, *Chairman*

MYRON R. CARLISLE

ORRIN M. CLEMENT

WALTER H. CUSHMAN

CHARLES W. JOY

Board of Assessors

C. Earl Smith, Chairman
Harvard A. Phillips
Milo B. Clarke

School Committee

Walter J. Clark, Jr., Chairman
Francis P. Laffin
Laurence G. Higgins

Municipal Board of Mothers' Aid

Edward F. Robinson
Ethel B. Lowell
Richard Willey

Trustees of Public Library

Henry H. Higgins
Marian Wyman
Harry L. Stratton
Edward F. Small
J. A. Thompson

Overseers of the Poor

The City Council

Board of Health

Charles C. Knowlton, M. D.
George Parcher, M. D.
N. C. King, M. D.

Executive Officials and Employees

Frank Thomas Adams.....	City Manager, Street Commissioner, Collector
Charles A. Haynes.....	City Clerk, City Treasurer
Lloyd T. Dunham.....	Superintendent of Schools
Myron R. Carlisle.....	Secretary to Overseers of Poor
George M. Campbell.....	City Marshall
Royal J. Goodwin.....	Chief Engineer, Fire Department
Marian Wyman.. . . .	Librarian
Mrs. John J. Duffy.....	Matron of Reading Room
Joseph R. Clark.....	Foreman, Department of Public Works
Harvard Jellison.. . . .	Harbor Master.
N. C. King, M. D.....	Health Officer
Ralph T. Smith.....	Inspector of Meat and Milk
Fred W. Beal.	Plumbing Inspector

ADMINISTRATION

The Administration of the affairs of the city is vested, by charter, in the five members of the City Council. By law, these men, who serve without compensation, have the burden of determining the policies of the city, of making the major appointments, including the City Clerk, the City Marshall, the Chief of the Fire Department, the Assessors, and the City Manager. The City Manager, who has certain appointive powers subject to the approval of the Council, works under the direction of the Council, and is directly responsible to that body. The City Manager is also the Superintendent of Streets and Tax Collector as well as Purchasing Agent for all departments except the School Department.

The Administrative organization of the City is well designed for economy of operation. The close physical grouping of the office of the City Clerk, who is also City Treasurer, with that of the City Manager, makes it possible for the necessary work to be accomplished with the minimum of clerical assistance. All moneys are received and paid from that one office; all correspondence and city records are kept there and are readily accessible for reference.

During the past year several pieces of new equipment have been installed for the purpose of facilitating the work in the city office. Money received for taxes had formerly been kept in steel boxes, one box for the receipts from each tax source, such as current taxes, delinquent taxes for each year, and excise taxes. Auditing machines, which issue the receipt and have incorporated in their mechanism a cash drawer, have been installed. One of these machines issues the excise tax receipt and the other issues the general tax receipt. This equipment has modernized our cash handling methods to exactly the same extent that the substitution of a cash register for cigar boxes modernizes a store. Petty errors are lessened and the possibility of placing the currency in the wrong box has been eliminated. The purchase of supplies for the various departments has been systemized in the same way. The former method was to have several purchase order books scattered at convenient locations in the two offices and in the hands of city employees outside the office. This caused much trouble in the book-keeping department when invoices were checked and during the past year, before the new system was installed, resulted at times in duplication of purchases. Under the system installed this year a purchase order register, with the orders under lock, issues a duplicate order to the vendor, retains one copy which is filed against the account, and one copy which is filed in numerical order for purposes of auditing. The third piece of equipment purchased during the year was an addressing machine. This piece of equipment is used for the addressing of tax bills, both the original bill and the installment payment bill, envelopes, and for the printing and addressing of cards to the recipients of surplus commodities. The total cost of this new equipment, including supplies in sufficient quantity to last four years amounted to approximately eight hundred dollars.

The citizens of the City should be interested in the results of the partial payment system of tax collection mentioned above. This plan, which was inaugurated in Ellsworth this year for the first time in the State, has been the object of much attention judging from the inquiries received relative to the results accomplished. Under this plan, which is optional with the taxpayer, taxes are billed in six equal installments, payable monthly from June to November. While this system has thrown additional work upon the office force and many taxpayers did not choose to adopt this plan during the past year, the results have been satisfactory both from the standpoint of the city and the individual taxpayer. Many favorable comments were expressed by citizens as they made their last payment and letters have been received both from resident and non-resident property owners expressing their appreciation of this method. Many taxpayers who did not use the plan this year have expressed their intention of paying by installments next year. An inspection of the Auditor's report contained herein, and a comparison with the reports of previous years will show that at the end of the fiscal year 1939 a much larger proportion of taxes have been collected and the balance remaining uncollected is smaller by several thousand dollars than has been the case for several years previous to 1939.

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FINANCE AND ACCOUNTS

Under the general classification of Finance and Accounts has been the activities of the Assessors and Auditors. The Auditing of the City accounts during the past year, has been done by the State Department of Audit, Division of Municipal Accounts, under the general direction of Harold E. Crawford, Chief Auditor. An extraordinarily heavy expense was involved during the year 1939 by their sending out verification letters on all delinquent taxes. This extra expense, however, paid for itself by the immediate receipt of more than a thousand dollars in previously uncollectable taxes.

It has been acknowledged by the citizens of the town for many years that the valuation and assessment methods used in the City of Ellsworth were expensive, and obsolete. Nearly the entire time consumed and most of the money spent for the assessment and valuation, was expended in laboriously copying by pen and ink from one volume into another volume. The assessors have had no time to take an inventory of the personal property in the City and have had to rely upon the lists submitted by the owner of the property. Sales or losses of personal property were for the most part promptly reported, but increases in property were sometimes omitted from the lists submitted to the assessors by the owners. Partially as a result of this, our valuation of personal property has decreased \$222,000.00 in the past five years and \$262,000.00 in the past eight years.

The Board of Assessors have admitted many times the weakness of the system in use, and have expressed a desire for a more efficient method of accomplishing their work. As a result of these factors, a new form of Assessment and Valuation book has been drafted, the approval of the State Assessors has been granted, the City Council has authorized the change and the new book will be used in 1940. This will entirely eliminate all hand copying and will enable the Assessors to either take a complete inventory at the same expense to the City as formerly, or to complete the assessment in the manner used during the past years in a fraction of the time and at a much less expense than in the past.

ELECTIONS AND REGISTRATIONS

During the year 1939 the voters went to the polls upon only two occasions, the annual Municipal Election and the State Referendum on Highway Bonds. The cost of this item, therefore, was at a minimum.

SUMMARY

Below is a statement of expenditures by divisions and the income from various sources of the Department of Administration, Finance and Accounts, Election and Registration.

Administration

Salaries	\$4,321.83	
Supplies	1,335.31	
Bond Premiums	105.00	
Transportation	25.00	
New Equipment	825.00	
Solicitor	200.00	
Miscellaneous	2.25	
		<hr/>
		\$6,814.39

Assessment

Salaries	\$1,251.00	
Clerk Hire	137.75	
Office Expense	112.77	
Bond Premium	30.00	
Miscellaneous	190.06	
		<hr/>
		\$1,550.58

CITY OF ELLSWORTH, MAINE

Audit

State Department	705.95	
	<hr/>	\$705.95

Election and Registration

City Election	\$319.00	
Printing	66.62	
Referendum	259.70	
	<hr/>	\$645.32

SUMMARY

Expenditures

Administration	\$6,814.39
Assessment	1,550.58
Assessment	1,550.58
Audit	705.95
Election	645.32

Income

By appropriation	\$7,000.00
Bank Stock Tax	671.20
R. R. & Tel. Tax	664.99
Tax Lists sold	5.15
Refunds	250.81
Fees	3.00
Credit cost Tax Lien	765.00
From Reserve	356.09

\$9,716.24

\$9,716.24

PROTECTION OF PERSONS AND PROPERTY

The general division of activities under the classification of Protection of Persons and Property embodies many services that are seemingly unrelated in their scope of action. It may seem far-fetched, nevertheless street lights, nursing service, hydrant facilities and milk inspection all play their part in the protection of the citizen of this city and his property exactly as do the police and fire department. Let us consider them by departments.

Police Department

Police activities are kept at a minimum in the City of Ellsworth by a low annual appropriation for the department. Only two regular men are employed, the City Marshall and the night watchman. This places the City Marshall in the position of being on twenty-four hour duty. There are several relief officers and special officers on call and available at any time for emergencies. During the tourist season extra officers are on duty for the purpose of protecting parked cars and assisting in any manner possible the stranger in our city.

Considering the large number of transients and the area to be policed there is very little petty crime in the town, for the records show that there were only eight cases of larceny held for action during the past year. Of the total arrests, sixty-three in number, 61% or a total of thirty-nine were for intoxication in its various manifestations, including three who tried to drive a car and one who celebrated his enthusiasm by being disorderly. The automobile accident record is too high, although it is low for the traffic the streets bear. The police investigated a total of fifty-six major and minor accidents including five which involved fatal accidents. The fact that the village is traversed by two major highways, U. S. Routes 1 and 1-A gives Ellsworth the second heaviest traffic burden in the state at the junction of these two highways.

There were eleven arrests for traffic violations, including the three for intoxication. There were two arrests for non-support. There was one arrest for manslaughter.

The local police department appreciates the fine cooperation and assistance of the Sheriff and his Deputies and the State Highway Police.

Fire Department

The Ellsworth Fire Department is composed of two volunteer companies, one of which, the Ticonic Hose Company has its station at Ellsworth Falls. The Senator Hale Company, with headquarters at the Civic Centre is composed of an assistant chief, two regular drivers, one relief driver and sixteen call men. The Ticonic is made up of one assistant chief and twelve call men. The department equipment consists of a new Mack pumper, two McCann pumpers, and a Ford truck with an attached pump. This last piece is in the shop being fitted with a large booster tank and small hose for the use of the department when called upon to answer chimney and grass fire calls.

The Ellsworth Department furnishes protection for the neighboring towns unequipped to furnish their own protection. The Ellsworth equipment is none too well adapted to give the best of protection where no hydrants are available and for this reason negotiations have started along the line of a joint purchase by the towns in the immediate vicinity of a piece of special apparatus for this purpose to be housed by this department.

CITY OF ELLSWORTH, MAINE

During 1939 the department responded to 237 calls, including 12 out of town calls, 5 forest fires, 7 car fires, 21 grass fires, 163 chimney fires and 29 working fires. 220 tanks of chemicals were used and 10,650 feet of hose was laid. The fire loss for the year did not exceed \$35,000.00.

In order to promote the efficiency of the department and keep at a minimum the losses caused by water damage the department should be furnished with five hundred feet of one and one-half inch leader hose and the necessary attachments, a small number of salvage covers for the protection of the contents of a building and fog nozzles for the playpipes. The net results are the same whether the building and contents burns or if it is ruined by water. After conferences with insurance officials it appears that nothing more can be done toward lowering the insurance rates until the pumping station of the water company is moved from its present location to some point beyond the danger of being flooded out.

Health Department and Nursing Service

The Health Department reports no epidemics during the year 1939, and only the normal case load of contagious and communicable disease. There were a few isolated cases of diptheria and scarlet fever but early diagnosis and quarantine prevented their spread.

The nursing service the past year has been interrupted and unsatisfactory to both the public and the city officials. At the time the appropriations were made for the year, the Red Cross appropriation was cut to twelve hundred dollars. The nurse resigned in June and since that time the joint efforts of the Red Cross Committee and the City Manager have been unsuccessful in finding a nurse who will meet the qualifications established by the Red Cross and the laws of the State of Maine. It is hoped that this problem will be solved in the near future. In the meantime the work has been carried on to some extent by nurses detached from regular practice, by special permission of the State Department. This permission was granted only temporarily and the State Department is assisting us in our attempt to fill this vacancy.

FINANCIAL SUMMARY

Police Department			
Expenditures		Income	
Salaries	\$2,703.50	By appropriation	\$3,600.00
Transportation	174.50	Unexpended Transfer to Reserve . .	25.98
Supplies	143.60		
Telephone	43.42		
Miscellaneous	9.00		
Total	<u>\$3,574.02</u>		<u>\$3,574.02</u>

Fire Department			
Expenditures		Income	
Salaries	\$5,457.34	By appropriation	\$6,300.00
Alarm Maint.	49.73	Supplies Sold	54.50
Public Utilities	143.65	From Reserve	1,108.29
Station Supplies	235.61		
Miscellaneous	269.47		
New Equipment	42.34		
Equipment Repairs	114.34		
Supplies	1,062.56		
Miscellaneous	53.20		
Insurance	34.55		
Total	<u>\$7,462.79</u>		<u>\$7,462.79</u>

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Health Department

Expenditures		Income	
Health Officer	\$285.60	Appropriation	\$650.00
Inspection	25.00	Transferred from Poor Department	238.93
Office Expense	15.50	Balance unexpended to Reserve. . . .	97.02
City Dump	400.76		
Supplies	2.80		
Vital Statistics	62.25		
	<hr/>		<hr/>
	\$791.91		\$791.91
	<hr/>		<hr/>

Nursing Service

Expenditures		Income	
Expended for Salaries	1,084.11	Appropriation	\$1,200.00
Unexpended Balance transferred to Reserve	\$115.89		
	<hr/>		<hr/>
	\$1,200.00		\$1,200.00
	<hr/>		<hr/>

DEPARTMENT OF PUBLIC WORKS

The activities of the city which have to do with the construction and maintenance of the streets, highways, sidewalks and sewers, snow removal and sanding of streets, street cleaning, maintenance and construction of bridges falls by the nature of the duties under the general classification of the Department of Public Works. The administration of these functions is the duty of the City Manager acting with the advice and direction of the City Council.

General Maintenance

During the fiscal year 1939 the general maintenance work was continued approximately as in the past. The streets were surface treated over those areas which showed signs of disintegration. No new streets were surface treated under the general program with the exception of East Maple Street, which was not a particularly successful operation due partially to the clay present in the gravel used for the surface and the difficulty of keeping traffic from the street while the tar was being absorbed. Several new drainage structures were installed both in the country areas and in the village. The country roads were periodically dragged or machined and a very small amount of calcium chloride was used as a dust preventive.

The city-owned equipment has been repaired and painted a standard color. Considerable income has been derived from rental of the equipment to private parties and also to the various construction projects which were wholly or partially supported by state allotment of funds. Several small pieces of new equipment have been purchased during the year, namely a motor-driven mower, two sand spreaders, two second-hand snow plows, a used truck for the compressor and kerosene torches. Payments on the Galion Roller were completed during the year and the old gasoline shovel was traded into a larger and more efficient machine. The new shovel is paying for itself from rentals received by the city for its use, and will be completely paid for before the end of 1940. During the time the city has owned this machine it has paid a profit of \$1,100.00 after all costs of operation were deducted. This amount was applied toward the reduction of the note given in payment. The city gasoline tanks were renovated and the pump repaired, and in June the city began the purchase of gasoline at wholesale. Bids were received and the contract was awarded to the lowest bidder. The city saves approximately seven cents per gallon on the gasoline used by the city trucks, and approximately eleven cents per gallon on the amount used by the shovel and compressor. To date the saving has been approximately \$645.00 from this item.

There was no appropriation for sewers made at the time the budget was passed by the City Council. For that reason the repairs and maintenance of sewers as well as the construction of the new sewer on Fourth Street was charged to highways. The total cost of the construction and maintenance of sewers during the year was \$610.84.

No appropriation was made for the purpose of constructing sidewalks during the year, but the maintenance department repaired a few short sections of sidewalk on Franklin Street and Water Street, and the W. P. A. constructed a sidewalk on Pine Street in conjunction with the rebuilding of that street as a joint Third Class Construction and W. P. A. Project.

CONSTRUCTION

During the construction period of 1939 all major activities were in conjunction with the W. P. A. Under this arrangement the city or the state in each case furnished the money for materials and equipment and the W. P. A. furnished the labor.

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At the time the present City Manager was appointed by the City Council the W. P. A. was engaged in the reconstruction of East Maple Street. Early in May the W. P. A. resident engineer was transferred to another town and the foreman resigned. The W. P. A. sent to Ellsworth a new foreman and the construction of East Maple Street was concluded under his direction. The cost to the city of this project was nearly \$1.00 per square yard of finished pavement. The W. P. A. crew was then transferred to the Austin Hill Road in North Ellsworth. During the summer months this crew turnpiked, ditched, graded and to some extent placed gravel on the following roads: Austin Hill from the Bangor Road to the Orland Line; Boggy Brook road for a distance of about two and one-half miles; the Phillips road from the end of the surface treated area to the end of that road; the Wincumpaugh road from the Bucksport road to the city wood lot. On two of these roads the construction was carried on in conjunction with the state fund for the Maintenance of Unimproved Roads. The financial summary will show this account to be overdrawn \$152.05 but the city manager believes that this overdraft was justified by the amount of work accomplished.

Third Class Construction

Construction of Pine Street was begun the last week in August. The State furnished the money for the materials used and equipment hired for this project from the Third Class Road Fund. Pine Street was constructed with a pavement width of twenty-seven feet bordered by a premixed asphalt curb. The depth of the base averages twenty inches. Altogether more than 4000 cubic yards of material was moved in building this street. The cost per square yard of finished road, including the sidewalk and the drainage was approximately \$0.55.

State Aid Construction

Main Street from the Union River Bridge extending toward the Surry line was selected as the street to be rebuilt by state aid funds. Work was begun by the W. P. A. crew upon the completion of Pine Street and continued until the depth of frost made the work too expensive. Thus far we have completed the excavation and the gravel base from the Hancock House to the beginning of the State Road with the exception of a short portion in front of the Dorgan place and about one hundred feet at the west entrance to the Black Estate. It was necessary to install tile underdrain for a distance of eleven hundred feet on one side of this street. Three catch-basins and two junction boxes were installed to care for drainage. Ledge was encountered for a distance of five hundred feet. The ledge was removed and the standard twenty inch gravel base installed. Black's Hollow, so-called, has been filled for an average depth of more than two feet.

The State Aid project for the year 1939 was deliberately left unfinished in order that the base and subgrade might settle during the winter. With the addition of a premixed asphaltic surface, similar to that through the business section of the town, this project will be completed in the spring and should be durable and smooth.

Because of the fact that the project was not completed during 1939, the city has not been reimbursed by the state for the expenditures made. Upon completion, unless the estimates of costs are exceeded, there will be a balance of the two year state aid fund, plus the special resolve and city appropriation for the two year period of \$4000.00 to apply toward the next state aid project. At the present time we are under the amount estimated by eight hundred dollars.

Third Class Maintenance

An appropriation of \$855.00 was made by the City Council for the purpose of maintaining the third class roads not accepted as yet by the state. The Christian Ridge Road was tarred at a cost of \$553.85 leaving a balance of \$301.15 unexpended.

Patrol Maintenance

The sum of \$2100.00 appropriated by the city is a "must" appropriation, the amount of which is determined by the State Highway Commission and is based upon the miles of improved roads in the city. The actual administration of this fund is undertaken by the state. In 1939 the bill submitted by the state to the city for payment amounted to \$2,094.60, leaving an unexpended balance of \$5.40.

CITY OF ELLSWORTH, MAINE

Special Work

The generosity of Mr. M. R. Carlisle, who donated the gravel and paid the expense of the equipment and labor involved, made it possible for the city to gravel the Stabawl Road from the city dump to the city line.

Tar Account

Carried in the Public Works Department accounts is a new division, the "Tar Account" which will be unfamiliar to most people. Early last fall when the construction of the sidewalk on Pine Street was about to begin it was found that the cost of binder in carload lots meant a saving of three dollars per fifty gallon drum. As this material is in constant use for patching and sidewalk use it was decided to take advantage of this saving, place the material in stock and charge it off to the various jobs as it was used. Thus this account will liquidate itself when we begin patching streets in the spring.

Future Work

The Department of Public Works is well equipped at the present time for the work it must accomplish. An equipment rental system is being established which will, if followed as designed, enable the department to replace the present equipment from equipment earnings as the necessity arises. The major item of equipment needed is a plant for mixing patch material and asphalt concrete, but this can be built and assembled in our own shop at reasonable cost from materials already owned by the city. The highway garage should be moved in the near future to a different location in order to release that area for parking and to improve the appearance of the city.

There is a very great need for some long range planning of the construction program, particularly in regard to the streets in both villages. Arterial and feeder streets should be rebuilt in the order of their importance from a standpoint of traffic burden rather than on a basis of political expediency. Residential streets with a small traffic burden should be immediately put in the best possible condition commensurate with low cost, in order to relieve the cost of maintenance.

FINANCIAL SUMMARY DEPARTMENT OF PUBLIC WORKS

HIGHWAY MAINTENANCE

<i>Expenditures</i>		<i>Income</i>	
Labor	\$6,649.99	Appropriation	\$8,000.00
Material	187.15	Excise Tax	6,968.43
Supplies	1,637.57	Equipment Rental	4,236.42
Insurance	154.83	Material Sold	151.30
Equipment Maintenance	3,055.16		
Gas & Oil	1,899.08		
Culverts	93.71		
Surface Treatment	1,579.25		
New Equipment	2,271.12		
State Municipal Allotment	42.19		
Sewers	610.84		
Unexpended, Transfer to Reserve	1,175.26		
Total	<u>\$19,356.15</u>	Total	<u>\$19,356.15</u>

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Third Class Construction

<i>Expenditures</i>		<i>Income</i>	
Labor	\$485.57	From State, (Snow Removal)	\$246.04
Equipment Rental	1,230.68	From State	1,924.65
Material	269.40	Due from State	300.92
Culverts	109.50		
Tar	376.46		
Total	<u>\$2,471.61</u>	Total	<u>\$2,471.61</u>

Snow Removal

<i>Expenditures</i>		<i>Income</i>	
Labor	\$2,689.84	By Appropriation	\$3,500.00
Supplies	774.83	Town of Lamoine	4.20
Gas & Oil	128.12	Plantation No. 8	52.47
Equipment Maintenance	383.40	From Reserve	864.29
Miscellaneous	198.73		
State credit to Third Class	246.04		
Total	<u>\$4,420.96</u>	Total	<u>\$4,420.96</u>

Maintenance of Unimproved Roads

<i>Expenditures</i>		<i>Income</i>	
Equipment Rental	\$571.85	From State	\$465.00
Gravel	45.20	From Reserve	152.05
Total	<u>\$617.05</u>	Total	<u>\$617.05</u>

State Aid Construction

<i>Expenditures</i>		<i>Income</i>	
Labor	\$1,758.28	By Appropriation	\$2,000.00
Equipment Rental	2,578.46	Overpayment returned	43.70
Culverts and Drains	447.12	Due—Special Resolve	1,000.00
Material	425.99	Due—State Aid Funds	1,999.50
		Balance to 1940	166.65
Total	<u>\$5,209.85</u>	Total	<u>\$5,209.85</u>

Third Class Maintenance

<i>Expenditures</i>		<i>Income</i>	
Tar	\$531.45	By Appropriation	\$855.00
Labor	22.40		
Unexpended Transfer to Reserve	301.15		
Total	<u>\$855.00</u>	Total	<u>\$855.00</u>

CITY OF ELLSWORTH, MAINE

Patrol Maintenance

<i>Expenditures</i>		<i>Income</i>	
Paid State of Maine	\$2,094.60	By Appropriation	\$2,100.00
Unexpended Balance to Reserve. . .	5.40		
Total		Total	\$2,100.00

Tar Account

Balance of Material on hand \$474.55

Works Projects Administration

<i>Expenditures</i>		<i>Income</i>	
Equipment Rental	\$2,001.75	By Appropriation	\$3,000.00
Supplies	2,569.63	From Reserve	1,571.38
Total		Total	\$4,571.38

DEPARTMENT OF PUBLIC WELFARE

M. R. Carlisle, Sec. to Overseers of Poor

The welfare activities of the various agencies cooperating in the city, range from those supported solely by the city, to those supported by the joint funds of the city, state and federal government. There is much misunderstanding regarding these various agencies and their activities, and the part played in some of them by the city government.

The administration of the poor relief appropriation by the city is part of the function of the City Council, acting as Overseers of the Poor. In actual practice it is customary to appoint a Secretary to that board who performs the duties. During the fiscal year of 1939, the Council appointed M. R. Carlisle to that position. The City Manager acts as purchasing agent and buys supplies upon the requisition of Mr. Carlisle. The public dependents are divided into three classes, those who have a settlement in Ellsworth, those who have a settlement in some other municipality in the state, and those who have no settlement and therefore are state dependents. The City of Ellsworth is reimbursed by the state and by other towns for all moneys expended for the support of the two latter classifications.

The welfare problems of the City of Ellsworth are not excessive in comparison with many cities. Much of our welfare expenditure is caused by seasonal unemployment. Another cause for expenditure is the need for assistance by low income groups during the winter months when colds and other sickness causes loss of earning power by the wage earner, and when the cost of fuel is beyond their financial resources. A third large expenditure is caused by lack of credit, which forces many to seek assistance from the city when accident or sickness causes additional expenditures. The large proportion of welfare costs which went for medical expenses during the past year is ample proof of this statement, for examination reveals that of the \$8,112.25 expended for welfare, excluding the cost of the city farm, \$2,174.02 or nearly 30% was for medical services. Further examination shows that medical services cost 69% as much as the expense for food.

During the year 1939 relief was granted, at city expense, to 55 cases, single people and families, comprising a total of 196 individuals. With the exceptions of two families and two single people, making a total of nine individuals, all the relief has been seasonal or supplementary to the family income. Nearly all the state charges as well as the out of town cases are completely dependent upon the public for support.

City Farm

At the regular City meeting in April the Council voted to close the city farm. Mr. Carlisle was given authority to sell the livestock and administer the other details. The inmates were boarded at Collier's Inn under an arrangement made at that time. The results have proven the wisdom of this step, for the cost of the supplies and operating overhead for the farm averaged \$382.00 per month for the first two months of the year. At no time has the cost of board and supplies for the people, formerly residing at the farm, exceeded \$150. per month, and at present amounts to about \$60.00 per month.

CITY OF ELLSWORTH, MAINE

Mothers' Aid

This account, which is actually mis-named, is jointly supported by the state, city and federal government. It is a form of relief by which the recipients are not pauperized, and is granted to families where the wage-earner has become incapacitated, or has died, or when it is deemed advisable to grant this aid in order to keep the members of a family of children together as one unit. Under the terms of the law in effect up to January 1, 1940 the city paid one-half the costs, the state one-sixth, and the federal government one-third. After the above date the assessment upon the city will be, within designated limits, one third of the costs. The Municipal Board of Mothers Aid cooperates with the State Bureau of Social Welfare in the administration of this account.

Dependent Children

The appropriation by the city of a sum of money for dependent children represents the contribution of the city toward the support of those junior citizens of Ellsworth who have become state wards through no fault of their own. The rescue of these children from conditions of living which, in the judgement of the court, are injurious to the physical, mental or moral health of the child is another activity in which the Municipal Board of Mothers' Aid and the Bureau of Social Welfare cooperate. These children are placed in approved and supervised boarding homes, clothed, fed, and educated under close supervision. The immediate cost of maintaining these children is borne two-thirds by the city and one-third by the state. The profits will be represented by better future citizens.

Old Age Assistance

The cost of Old Age Assistance is jointly borne by the State and Federal Government. The city, however, benefits directly by this assistance in lowered relief costs.

Works Projects Administration

It is estimated that relief costs in the city have been decreased at least one third by the W. P. A. This agency gives employment to at least thirty-five men on the average, at a wage of \$10.72½ weekly. This income must, in some cases, be supplemented by city aid particularly where large families are involved. Moreover the work accomplished by these men is a valuable asset to the public works department, and the results accomplished under a good foreman give these men ample cause for pride in their work. During November and December preliminary work was done and materials were purchased for a Sewing Project for the employment of women. This project will begin operation in January and will employ between fifteen and twenty women. The men employed by the W. P. A. have been engaged, since the termination of construction of Bridge Hill, in cutting the trees from the right of way along the Wincumpaugh Road. The wood resulting from this operation has been reserved for distribution to the welfare cases.

Surplus Commodities

During 1939 surplus commodities were received and distributed to the families authorized by the Commodity Distribution Division of the State Health and Welfare Department. During the last three months of the year the amount distributed has decreased by more than 50%. Late in September the Health and Welfare Department required that all persons receiving these supplies should sign a questionnaire which gave all the information necessary to determine need. More than half the cases in Ellsworth did not sign this document, and several cases of duplication were discovered by this investigation. The case load in this department dropped immediately from 265 to about 116.

ANNUAL REPORT 1939

SUMMARY OF COSTS

City Poor

<i>Expenditures</i>		<i>Income</i>	
Groceries	\$3,254.44	Appropriation	\$6,000.00
Clothing	267.93	Refunds	123.68
Medical	2,174.02	Sales of Livestock	125.00
Fuel	339.08	Errors in Posting	56.38
Board & Rent	1,522.99	From Reserve	2,761.53
Lights & Water	14.12		
Miscellaneous	539.67		
Farm Account:			
Superintendent	264.08		
Groceries	178.42		
Clothing	28.03		
Medical	18.32		
Repairs	188.49		
Fuel35		
Telephone, Lights & Water	64.08		
Farm Supplies	76.70		
Miscellaneous	135.87		
	<hr/>		<hr/>
	\$9,066.59		\$9,066.59
	<hr/>		<hr/>

Mothers Aid or Aid to Dependent Children

<i>Expenditures</i>		<i>Income</i>	
State of Maine	\$1,422.50	Appropriation	\$1,600.00
Balance to Reserve	177.50		
	<hr/>		<hr/>
	\$1,600.00		\$1,600.00
	<hr/>		<hr/>

Dependent Children

State of Maine	\$2,099.62	Appropriation	\$2,000.00
		From Reserve	99.62
	<hr/>		<hr/>
	\$2,099.62		\$2,099.62
	<hr/>		<hr/>
Expended for other town's poor	\$1,502.28		
Expended for State poor	4,031.45		

CITY OF ELLSWORTH, MAINE

SCHOOL DEPARTMENT

The School Department has submitted the following Summary of its accounts.

The Supt. of Schools will issue a separate report at the close of the School year.

Account	General Control	Instructional Service	Operation Plant	Maintenance of Plant	Fixed Chgs.	Aux. Chgs.
Teachers, High School.		\$12,381.33				
Teachers, Common Schools		12,373.15				
Janitor Service C. S.			\$1,887.76			
Janitor Service, H. S.			1,100.00			
Fuel, Common Schools.			1,421.75			
Fuel, High School			854.77			
Conveyance						\$5,286.65
Water, Common Schools			106.60			
Water, High School			50.70			
Superintendent of Schools	\$1,494.52					
School Board	366.14					
Manual Training		1,207.72				
Domestic Science		944.46				
Manual Training Equip.		337.06				
Domestic Science Equip.		46.51				
Telephone, High School.	38.35					
Lights, Common Schools			312.18			
Lights, High School			254.30			
Janitor Supplies, C. S.			55.97			
Janitor Supplies, H. S.			57.56			
Supplies, Common Schools		1,649.23				
Supplies, High School.		1,079.38				
Text Books, Com. Schools		2,075.12				
Text Books, High School		607.38				
Repairs, Common Schools				\$833.38		
Repairs, High School				769.10		
Insurance					810.29	
TOTALS	\$1,899.01	\$32,701.54	\$6,101.59	\$1,602.48	\$810.29	\$5,286.65

GRAND TOTAL: \$48,401.56

ANNUAL REPORT 1939

SCHOOL DEPARTMENT
SUMMARY OF EXPENSES

February 1, 1939 to January 1, 1940

Receipts

Appropriation	\$36,000.00	
State Tuition	267.00	
State School Fund	5,436.23	
State Vocational Education Fund	1,209.26	
Tuition	5,543.00	
Miscellaneous	14.83	
		<hr/>
		\$48,470.32
Unexpended Balance on 1938-39 Account		629.19
		<hr/>
Total Receipts		\$49,099.51

Expenditures

High School Teachers	\$12,381.53	
Common School Teachers	12,373.15	
Janitors Common Schools	1,887.76	
Janitor, High School	1,100.00	
Fuel, Common Schools	1,421.75	
Fuel, High School	854.77	
Conveyance	5,286.65	
Water, Common Schools	106.60	
Water, High School	50.70	
Superintendent of Schools	1,494.52	
School Board Expenses	366.14	
Manual Training	1,207.72	
Domestic Science	944.46	
Manual Training Equipment	337.06	
Domestic Science Equipment	46.51	
Telephone, High School	38.35	
Lights, Common Schools	312.18	
Lights, High School	254.30	
Janitors Supplies, Common Schools	55.97	
Janitors Supplies, High School	57.56	
Supplies, Common Schools	1,649.23	
Supplies, High School	1,079.38	
Text Books, Common Schools	2,075.12	
Text Books, High School	607.38	
Repairs, Common Schools	833.38	
Repairs, High School	769.10	
Insurance	810.29	
		<hr/>
Total Expenditures		\$48,401.56
		<hr/>
Balance		\$697.95
		<hr/>

CITY OF ELLSWORTH, MAINE

PUBLIC LIBRARY

The Ellsworth Public Library is an institution in which the people of Ellsworth may well be proud. Housed in a building remarkably pure in design, in a setting of broad lawns and fine trees, it combines to a remarkable degree the function of a park and a show place of the city. The courteous treatment and ready service extended to every patron of the library is, indeed, unique among such institutions. Summer visitors and our friends from neighboring towns use this service and are as welcome as our own citizens. The return of personal friends in the summer colony is eagerly awaited each year by the library staff.

The Public Library, functioning as a separate institution, cooperates with the School Department by supplementing the school reference and fiction library, and a taste for good literature is fostered among the youth of the city by the kindly advice and helpful selection of reading matter for the young people by Librarian and Matron. For some time in the past it has been the custom to employ additional assistants during the summer months when the monthly number of books borrowed is increased by the summer residents. During the past two years the National Youth Administration has also furnished help to our staff.

During the summer of 1939 the exterior of the building was cleaned and painted at no labor cost to the city, the work being done by the NYA and relief workers. While this work was in progress the old entrance door was replaced with a new door of the same design, but equipped with hardware of a design more in keeping with the building. Bulkheads were repaired, a new step was installed at the rear entrance and the roof was repaired at this time also. Settees were built for the lawns by the NYA and proved a welcome addition.

SUMMARY OF COSTS

Expenditures		Income	
Salaries	\$1,291.06	Appropriation	\$2,000.00
Public Utilities	187.75	State Stipend	80.00
Fuel	140.58	From Reserve	73.18
Repairs	393.03		
Insurance	47.41		
Miscellaneous	93.35		
Total	<u>\$2,153.18</u>	Total	<u>\$2,153.18</u>

FINANCIAL

As a general rule comments on the financial operations of any business, large or small, private or public, are entirely neglected or they are so replete with facts and figures that they are incomprehensible, excepting *always* the trained auditor. The average citizen is not an accountant, and this report is for the average citizen of Ellsworth. For this reason alone the auditors report has been consolidated into its simplest form, unchanging items omitted, bookkeeping nomenclature translated into everyday language, and statements of facts substituted for figures where it has been possible. For those people who like to read balance sheets and other forms of audit statements, these items are included in this report. They also prove the truth of the statements made in these comments, and show that we have made an attempt to show the situation as it exists.

During the year 1939 no major, long range, financial plan was placed into effect. The usual thirty thousand dollar temporary loan was held over from the previous year, twenty-eight thousand dollars in state taxes were unpaid, covering the two previous fiscal years; a fire equipment note, amounting to thirty-nine hundred dollars had not been included in the indebtedness of the previous year, and a few other smaller adjustments had to be made. The largest of these was the transfer to the current years business of the excise taxes which had been collected for 1939, but which were used for 1938. This amount, slightly in excess of twenty-three hundred dollars, was taken from the surplus account.

The problem of the unpaid 1937 and 1938 state taxes, which were bearing an interest rate of six percent, was solved by writing revenue notes amounting to twenty-eight thousand dollars bearing an interest rate of one and four tenths percent. The delinquent taxes of the years 1937 and 1938 were earmarked for the purpose of paying this note and as they are received by the treasurer are deposited in a special fund. A saving of about thirteen hundred dollars in interest charges was achieved by this action.

The uninvested portion of the Cemetery Trust Funds, upon which the city was paying interest at four percent and receiving two percent, were invested in municipal bonds at four percent. The saving of interest payments in this case amounts to two percent of thirteen thousand dollars, or two hundred sixty dollars per year. This nearly completes the investment of this fund at four percent interest.

Thirteen thousand dollars was appropriated and expended for the purpose of retiring that amount of serial bonds. The thirty thousand dollar "temporary indebtedness" remains unchanged at the end of fiscal 1939, although our schedule of notes payable is increased from thirty thousand dollars, by adding the revenue notes mentioned above, together with the fire equipment note and the balance of the note given in payment for the shovel so that it is now slightly in excess of sixty-two thousand dollars. We also owe a balance on our 1939 state tax amounting to nearly twenty thousand dollars.

Our total cash on deposit at the end of the year shows an increase over that of the previous year and our accounts receivable, consisting largely of money due from the state and other towns, is several thousand dollars larger. On the other hand we have four thousand eight hundred dollars less taxes of the current year remaining uncollected than at the end of the previous year. The net result of the business of the year is a gain of nearly ten thousand dollars over the previous year. This increase in assets has been accomplished, even though it was necessary for the present administration to pay several thousand dollars, in bills unpaid from the previous administration.

This change can be more readily seen from an examination of the tabulated account given below, in which the increase or decrease of liabilities and assets over those shown at the end of the previous year are shown.

CITY OF ELLSWORTH, MAINE

Changes in accounts at the end of fiscal 1939 as compared with the previous year.

ASSETS			
Account	Increase	Decrease	Comments
Cash		\$2,858.41	
Special Cash	9,234.82		For retirement of revenue notes
Petty Cash		115.00	
Current Taxes		4,827.37	
Prior Taxes	1,699.25		
Tax Liens	5,208.02		
Executions	395.68		
Accounts Rec. (Special)	126.88		
Ac. Rec. Departmental)		2,068.99	
Equipment	3,500.00		Shovel purchased during year
Trust Funds	923.14		
State Aid Fund	5,163.65		Due upon completion of construction
Tar Account	474.55		Road material on hand
Other Towns	1,047.05		Payments due for support of poor
State Poor	4,031.45		Payments due for support of poor
Land and Buildings	114.00		Lot purchased by city, Stabawl Rd.
	<hr/>		
	\$32,033.49	\$9,754.77	Totals
	9,754.77		Subtract decrease
	<hr/>		
	\$22,278.72		Total increase this year

LIABILITIES			
Account	Increase	Decrease	
Bonds Payable		\$13,000.00	Regular retirement
Notes Payable	32,350.00		Including revenue, fire truck and shovel notes.
Trust Funds	923.14		
Reserve for taxes		3,998.54	
Unpaid State Tax		8,318.65	
Trust funds in general cash		400.00	Deposited in trust funds in 1939
Unexpended Balances:			
School account	68.76		
S. M. A.	4,690.14		Due state, Old Age Assistance
	<hr/>		
	\$38,032.04	\$25,717.19	Totals
	25,717.19		Subtract decrease from increase.
	<hr/>		
	\$12,314.85		Total increase this year.

NET CHANGE DURING YEAR		
Assets	\$22,278.72	
Liabilities	12,314.85	
	<hr/>	
	\$9,963.87	Net increase in assets during the year

MISCELLANEOUS

While the Civic Centre presents no minor problem of operation and cost to the city, it seems to fall into no regular classification. It has therefore been grouped with the Civic Improvements account under the general title of miscellaneous.

Civic Centre

Occupying as it does, real estate valued at over thirty thousand dollars with an annual taxable return, if it were private property, of some twelve hundred dollars yearly; imposing an additional debt burden upon the city of one hundred eleven thousand dollars, the interest of which—if it were paid—would amount to more than five thousand dollars per year; and costing in maintenance approximately four thousand dollars per year, the Civic Centre represents the major financial burden of the city.

It is true that the outward appearance of the City Hall is imposing and adds much to the impression of the city gained by the casual visitor, and while the parking space afforded is convenient and brings trade into town, a direct and indirect cost of ten thousand dollars or more per year is a high price to pay for these assets. And the knowledge that the legal ownership of the property remains unsettled adds little to the pleasure involved in the situation.

During the past year the wood and metal trim of the building was given one coat of paint. The interior walls were washed by the NYA in cooperation with one of the state dependents who makes his residence in the city. Minor repair work was carried on and an effort made to prevent actual deterioration of the building. In the near future a second coat of paint must be given the exterior and the interior walls must be painted. Stokers should be installed to feed the furnaces and lower the fuel costs. A system of under drainage must be placed in the parking area on the side nearest the City Hall, and the area itself will have to be repaved during the coming season. These latter items can be done at reasonable costs by the Public Works Department in conjunction with the WPA or NYA.

Civic Improvements

The sum of five hundred dollars was appropriated for the above account. Two hundred ten dollars was given toward the support of the Information Bureau maintained as a community service by the Lions Club.

CITY HALL ACCOUNT

Expenditures		Financial Summary		Income	
Janitor	\$1,149.65	Appropriation	\$3,500.00		
Fuel	442.27	Rental	15.00		
Public Utilities	672.02	From Reserve	479.04		
Repairs	309.71				
Supplies and Equipment	540.62				
Insurance	875.98				
Miscellaneous	3.79				
Total	\$3,994.04	Total	\$3,994.04		

CITY OF ELLSWORTH, MAINE

REPORT OF CITY CLERK

Summary of Births, Marriages and Deaths, as recorded by the City Clerk, and returned to the State Registrar of Vital Statistics, Augusta, Maine:

Total Number of Births	72
Total Number of Marriages	100
Total Number of Deaths	77

Deaths Occurred at the Following Periods:

From 1 birth to 1 year	6
From 1 to 10 years	0
From 10 to 20 years	1
From 20 to 30 years	2
From 30 to 40 years	3
From 40 to 50 years	4
From 50 to 60 years	12
From 60 to 70 years	9
From 70 to 80 years	27
From 80 to 90 years	12
From 90 to 100 years	1

77

Respectfully submitted,

CHARLES A. HAYNES, City Clerk.

AUDITOR'S REPORT

January 31, 1940.

To the Honorable City Manager and City Council Ellsworth, Maine:

Gentlemen:

This is to certify that this department, represented by Mr. G. A. Lewis and Mr. F. A. Doble, has completed an audit of the accounts of your city officials for the municipal year ending December 31, 1939.

Our report, herewith submitted, was prepared from your city records and, to the best of our knowledge and belief, properly reflects the true financial condition of your municipality as of the above date.

The schedules contained in this report are as follows:

Comments.
Comparative Balance Sheet.
Proof of Change in Surplus.
Comparative Financial Statement.
Report of Treasurer.
Reconciliation of Treasurer's Cash.
Summary of Overdraft and Unexpended Balances.
Report of Tax Collector.
Schedule of 1938 Taxes - 1937 - 1936 - 1935 - 1934.
Schedule of Tax Liens 1938 - 1937 - 1936.
Schedule of Excise Tax.
Schedule of Trust Funds.
Schedule of Sinking Fund—Notes Payable—Bonded Debt.
Schedule of Special Cash Fund.
Reconciliation of all Accounts.


We wish to thank your city officials for their cooperation during the course of this audit.

Respectfully submitted,


STATE DEPARTMENT OF AUDIT

Harold E. Crawford,
Chief Auditor.

Note:—Items in italics are included in the City Report.



You are invited to use this
removable page in submitting
your comments on this report
to the city office. We wish to
know how this new form of
report is regarded by the tax-
payer. “ “ “ “



CITY OF ELLSWORTH, MAINE

(From the Auditor's Report)

CITY OF ELLSWORTH
COMPARATIVE BALANCE SHEET

December 31, 1939

ASSETS	Feb. 1, 1939	Dec. 31, 1939
Cash —General	\$9,627.11	\$6,768.70
—Special		9,234.82
—Petty	135.00	250.00
Taxes —1939		38,294.88
—1938	43,122.25	7,688.94
—1937	2,290.01	
—1936	7,528.09	5,921.09
—1935	4,864.75	3,504.08
—1934	1,953.87	1,297.81
—1933	723.02	647.07
—1932 and 1931	2,971.52	2,971.52
Tax Liens —1938		12,378.62
—1937	10,505.95	3,396.60
—1936	974.40	888.15
—1935	1,215.47	1,240.47
—1934	319.53	319.53
Tax Deeds	6,463.77	6,463.77
1937 Tax—Court Executions		395.68
Sheriff's Deeds	64.58	64.58
Accounts Receivable—Special	1,835.85	1,962.73
Notes Receivable	306.00	306.00
Departmental Accounts Receivable—Suspended	5,560.02	3,491.03
City Property:		
Civic Center—Land, Buildings and equipment	\$142,629.30	\$142,629.30
Other Land and Buildings	190,750.00	190,864.00
Equipment and Fixtures	35,555.56	39,055.56
Trust Fund Investment	25,096.75	26,019.89
Overdrawn Balances:		
State Aid Road Construction		\$5,163.65
Tar Account		474.55
Accounts Receivable:		
Poor of Other Towns		\$1,047.05
State Poor		4,031.45
	\$494,492.80	\$516,771.52

ANNUAL REPORT 1939

(From the Auditor's Report)

CITY OF ELLSWORTH

COMPARATIVE BALANCE SHEET (Continued)

LIABILITIES:	Feb. 1, 1939	Dec. 31, 1939
Bonds Payable	\$97,000.00	\$84,000.00
Notes Payable	30,000.00	62,350.00
R. F. C. Mortgage—City Hall	111,000.00	111,000.00
Trust Fund Reserve	25,096.75	26,019.89
Reserve for Taxes	15,209.58	11,211.04
Unpaid State Tax	28,283.55	19,964.90
Trust Funds in General Cash	400.00	
 Unexpended Balances:		
School Department	\$629.19	\$697.95
Old Age Assistance		4,690.14
 NEW MUNICIPAL PROPRIETORY INTEREST—SURPLUS	\$186,873.73	\$196,837.60
	<hr/> \$494,492.80	<hr/> \$516,771.52

(From the Auditor's Report)

CITY OF ELLSWORTH

SCHEDULE OF SINKING FUNDS

December 31, 1939

Purpose	How Invested	Amount
To pay notes borrowed in August, 1939, to pay delinquent State Taxes.	Checking account in the Union Trust Co., Ellsworth	\$9,234.82

SCHEDULE OF NOTES PAYABLE

Purpose	Payee	Amount
Temporary loans, Unpaid 12/31/39	Union Trust Co.	\$15,000.00
Temporary Loans, Unpaid 12/31/39	Liberty Natl. Bank	15,000.00
Steam Shovel Note		2,400.00
Fire Truck Note		1,950.00
To pay State Taxes		28,000.00
		<hr/> \$62,350.00

SCHEDULE OF BONDED DEBT

Purpose	Maturity	Rate	Amount
Issue of 1924	1940	4½	\$5,000.00
Issue of 1932	1947	4½	40,000.00
Issue of 1934	1964	4½	16,000.00
Issue of 1937	1948	3½	23,000.00
			<hr/> \$84,000.00

CITY OF ELLSWORTH, MAINE

(From the Auditor's Report)
CITY OF ELLSWORTH
REPORT OF TREASURER
December 31, 1939

Cash on Hand—January 31, 1939 \$9,627.11

RECEIPTS

Taxes:

Property & Poll—Current Year	\$130,583.27	
Property & Poll—Prior Years	18,663.54	
Tax Liens—Prior Years	15,210.72	
Excise Tax—1939	4,645.99	
TOTAL FROM TAXES		\$169,103.52

Departmental Receipts:

Administration	\$945.16	
Protection	54.50	
Highways	7,414.09	
Charities	1,594.70	
Education	7,034.09	
Library	80.00	
Miscellaneous	669.44	
Accounts Receivable	1,107.30	
TOTAL DEPARTMENTAL RECEIPTS		\$18,899.28
Interest on Taxes		134.96

Municipal Indebtedness:

Temporary Loans	\$82,500.00	
Notes Payable	31,134.13	
TOTAL FROM MUNICIPAL INDEBTEDNESS		\$113,634.13
Cemetery Trust Funds		775.00

TOTAL RECEIPTS \$302,546.89

TOTAL AVAILABLE 312,174.00

WARRANTS PAID 296,098.68

To offset error in posting Receipts 71.80

TOTAL WARRANTS PAID \$296,170.48

Cash on Hand—December 31, 1939 \$16,003.52

ANNUAL REPORT 1939

(From the Auditor's Report)

CITY OF ELLSWORTH

SUMMARY OF OVERDRAFT AND UNEXPENDED BALANCES

December 31, 1939

	Overdraft	Unexpended
Administration	\$356.09	
City Hall	479.04	
Police Department		\$25.98
Fire Department	1,108.29	
Hydrants		567.00
Health Department		97.02
Red Cross Nurse		115.89
General Highway		1,175.26
Third Class Road Maintenance		301.15
Patrol-Maintenance		5.40
Snow Removal	864.29	
Bridges		328.18
Street Lights		433.21
Unimproved Roads Maintenance	152.05	
City Poor	2,761.53	
Mothers' Aid		177.50
Dependent Children	99.62	
Library	73.18	
Contingent Fund		1,670.34
W. P. A.	1,571.38	
Reserve Fund		3,000.00
Civic Improvements		289.46
Cemeteries	1,011.59	
Interest		497.77
NET UNEXPENDED BALANCE TO SURPLUS	207.10	
	<hr/> \$8,684.16	<hr/> \$8,684.16

CITY OF ELLSWORTH, MAINE

(From the Auditor's Report)

CITY OF ELLSWORTH
REPORT OF TAX COLLECTOR

December 31, 1939

(Frank Adams, Coll.)

VALUATION:

Real Estate—Resident	\$1,654,785.00	
Real Estate—Non-Resident	1,251,904.00	
TOTAL REAL ESTATE		\$2,906,689.00
Personal Estate—Resident	\$302,404.00	
Personal Estate—Non-resident	88,785.00	
TOTAL PERSONAL ESTATE		\$391,189.00
TOTAL VALUATION		\$3,297,878.00

COMMITMENT:

Valuation Tax Rate—\$3,297,878.00 x .05	\$164,893.90	
1,103 Polls, at \$3.00	3,309.00	
TAX COMMITMENT	\$168,202.90	
Supplementary Poll Taxes	\$114.00	
Supplementary Real Estate Taxes	561.25	
TOTAL CHARGE TO COLLECTOR		\$168,878.15

CREDITS TO COLLECTOR:

Cash to Treasurer	\$130,583.27	
*Abatements	447.92	
Uncollected Taxes	37,846.96	
TOTAL CREDIT TO COLLECTOR		\$168,878.15

*Abatements not posted to ledger until after Jan. 1, 1940